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Budget 1996



# The New Child Support Package

March 6, 1996

Canada



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Government  
of Canada      Gouvernement  
du Canada

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# Table of Contents

<b>Introduction</b> .....	5
<b>New Rules for the Taxation of Child Support</b> .....	7
New Tax Rules for Child Support .....	8
<b>Federal Child Support Guidelines</b> .....	11
Federal Child Support Guidelines .....	12
Child Support Payment Schedules .....	12
Adjustments to the Guideline Amount .....	14
<b>More Effective Enforcement of Child Support</b> .....	19
Dealing with Chronic Default .....	19
Strengthening Support Enforcement Programs .....	21
<b>Doubling the Maximum Working Income Supplement</b> .....	25
<b>Annex: Child Support Payment Schedules</b> .....	29



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# Introduction

Continuing high rates of divorce and separation mean that a growing number of Canadian children will live in a one-parent family for at least part of their childhood. Our present child support system has not always been able to ensure that these children receive the financial support they deserve from both parents. Child support awards are varied and unpredictable, sometimes inadequate, and too often unpaid.

Recognizing the need for fundamental change, federal, provincial and territorial officials have worked together through the Federal/Provincial/Territorial Family Law Committee (the "Family Law Committee") to develop a co-ordinated approach to child support reforms. In the 1994 budget, the government pledged that it would respond quickly to the Family Law Committee's recommendations on the taxation of child support, levels of child support, and their enforcement. In this budget, the government is fulfilling that pledge, with changes in four key areas.

- First, child support paid under orders or agreements made on or after May 1, 1997 will no longer be taxed as income to the recipient, or be tax deductible for the payer.
- Second, Federal Child Support Guidelines will be introduced to help parents, lawyers and judges set fair and consistent child support awards in divorce cases. The Guidelines take the new tax rules into account.

- Third, the government will introduce a wide range of measures to help enforcement agencies ensure that support is paid in full and on time.
- Fourth, the maximum level of the Working Income Supplement of the Child Tax Benefit will be increased from \$500 per year to \$750 in July 1997 and to \$1,000 in July 1998.

These comprehensive reforms will affect many Canadian parents who receive or pay support for their children. Too often, the child's right to be financially supported by both parents is clouded by the hurt and hostility that follows the breakdown of the parents' relationship. These proposals are designed to make sure that the child's interests come first. Protecting the child's right to an appropriate level of support from parents – paid in full and on time – is at the heart of this package of reforms.

# New Rules for the Taxation of Child Support

For the past fifty years, a parent receiving child support has been required to pay income tax on it, and the support-paying parent has been able to claim a tax deduction for the payments. These tax rules have become a focus of public concern in the past few years. Through the consultations of the Family Law Committee, and the Task Group on the Taxation of Child Support, the government has participated in the public discussion of this issue.

It is clear from these consultations that in the minds of most Canadians – including many support-paying parents – these tax rules no longer make sense. Few Canadians think it is right to tax child support as if it is the custodial parent’s own income, or to provide a special tax break to the support-paying parent for performing the ordinary obligations of a parent.

Many of those who participated in the consultations stressed that the tax benefit offered by the existing tax rules to some separated parents is not targeted to reach the children who need it most. As well, complex tax calculations make it more difficult for parents to negotiate a realistic level of support that they both see as fair.

Many payers and recipients of child support also complained that the existing tax rules require the payer to make high monthly payments throughout the year in anticipation of a tax refund at year end, while leaving the recipient to worry about how much of the monthly payments should be set aside to cover the tax owing on them.

Participants urged the government to co-ordinate changes to the tax rules with other much-needed reforms. The new tax rules will work in tandem with child support guidelines to ensure that children receive the support they deserve.

## **New Tax Rules for Child Support**

In keeping with the recommendations of the Task Group and the Family Law Committee, child support paid under a written agreement or court order made on or after May 1, 1997 will not be deductible to the payer, or included in the income of the recipient for tax purposes. The new tax rules do not take effect until May 1, 1997 to allow time to enact federal child support guidelines, and to prepare for an expected increase in applications to change existing orders to conform to the new child support rules. The new tax rules will apply to all new orders or agreements made on or after May 1, 1997. Award levels under the new federal child support guidelines are determined on the basis of these new tax rules.

## **Existing Child Support Orders not Affected Until Varied**

The new tax rules do not apply to orders made before May 1, 1997 unless:

- a) a court order or agreement made on or after May 1, 1997 changes the amount of child support payable under an existing agreement or court order;
- b) the agreement or court order specifically provides that the new tax rules will apply to payments made after a specified date (which cannot be earlier than April 30, 1997); or
- c) the payer and the recipient both sign and file a form with Revenue Canada stating that the new tax rules will apply to payments made after a specified date (which cannot be earlier than April 30, 1997). For this purpose, Revenue Canada will provide a form which will be available later this year at all tax services offices.

Once the tax treatment of the child support payments has been changed, parties will not be permitted to return to the old tax rules.

## **Spousal Support not Affected**

The tax changes do not apply to spousal support. Spousal support payments paid on a periodic basis under a written agreement or court order will remain deductible from income by the payer and included in the income of the recipient for income tax purposes.

## **Distinguishing Between Child and Spousal Support**

Currently, courts in some jurisdictions order one amount of support that combines child and spousal support. Courts will be required to distinguish between spousal and child support in orders made on or after May 1, 1997.

Where an amount in a written agreement or court order is not identified as being solely for the support of a spouse, it will be treated as child support for income tax purposes. Similarly, where a written agreement or court order provides that certain expenses are to be paid directly to a third party, any such expense that is not clearly identified as being solely for the benefit of the recipient spouse will be treated as child support.

Also, where the total spousal and child support payments made in a year are less than the total payment required for the year under a written agreement or court order, the payments will first be considered to be child support for income tax purposes.

## **Impact on Tax Revenues**

The current deduction/inclusion tax rules for support payments result in a net loss of tax revenues. The total cost of the current tax rules for federal and provincial governments is estimated at about \$410 million for the 1996-97 fiscal year. The federal portion of this cost is estimated at \$240 million. The new income tax rules for child support will gradually reduce these costs, as more child support orders and agreements fall under the new tax rules. The new tax rules for child support are anticipated to produce revenue gains for the federal government of about \$15 million in the first year, \$65 million in the second year, and \$120 million in the third year.

Because the purpose of these reforms is to help children, the federal government will reinvest its anticipated revenue gains from the new tax rules in measures to benefit children. Specifically, they will fund the implementation costs of the Federal Child Support Guidelines and the new enforcement measures as well as, eventually, help to fund the doubling of the Working Income Supplement (WIS) of the Federal Child Tax Benefit.

# Federal Child Support Guidelines

The Family Law Committee found that the current method of determining child support awards is viewed as subjective, arbitrary and unfair. To help parents, lawyers and judges set fair and consistent child support awards, the government will introduce Child Support Guidelines (“the Guidelines”) in the *Divorce Act*. The federal Guidelines will apply when a child support order is made in a divorce proceeding. Although they will not apply in cases of separation or when parents were not married – these situations are governed by provincial or territorial family law – the federal government is working closely with the provinces to encourage them to adopt guidelines in their own jurisdictions. By making the system more predictable and offering a simpler means to update awards, the introduction of guidelines can lower legal costs for parents, as well as legal aid and court costs for governments.

The Guidelines are designed to:

- establish a fair standard of support for children that ensures that children continue to benefit from the financial means of both parents after divorce;
- reduce conflict and tension by making the calculation of child support simpler and more objective;
- improve the efficiency of the legal process by giving courts and parties guidance in setting awards and encouraging settlement; and
- assure more consistent treatment of support-paying parents, while providing sufficient flexibility to ensure that awards are fair in individual family circumstances.

## Federal Child Support Guidelines

The Federal Child Support Guidelines are a modified version of the model developed by the Family Law Committee. The Guidelines have three main elements:

- Child Support Payment Schedules;
- rules to adjust the award to reflect four types of special child-related expenses; and
- rules to adjust the award in cases of undue hardship.

### Presumptive Application of the Guidelines

Courts will be required to award the amount set out in the Child Support Payment Schedule, plus allowable special expenses, unless the court makes a written finding that the award causes undue hardship to either parent or to the child.

The Guidelines will not be mandatory for support awards that are negotiated out-of-court. However, they will provide guidance to parents as well as the courts – which are responsible for assessing whether reasonable arrangements have been made for the children's support.

### Child Support Payment Schedules

The Child Support Payment Schedules show the basic amount that the support-paying parent should pay according to his or her income and the number of children. "Income" will be defined broadly in the Guidelines, but the income of a new partner or spouse will be relevant only if the court is asked to make a determination of undue hardship.

The Schedule amounts are fixed by a formula that calculates the appropriate amount of support in light of economic data on average expenditures on children across different income levels. The formula reserves a basic amount of income for the payer's self-support, and adjusts for the impact of federal and provincial income taxes. There are separate tables for each province to take differences in provincial income tax rates into account. The Schedules for each province and territory are included in the Annex.

## A New Approach to Setting Child Support

Guidelines which – like the Federal Child Support Guidelines – set support payments as a share of the support-paying parent’s income are known as percentage-of-income guidelines. This style of guideline is used in many American states and in New Zealand. They are premised on a number of findings from economic research on the costs of raising children:

- spending on children is not fixed but changes as the income of either parent changes;
- the amount a family spends on their children is directly related to the means of both parents;
- spending on children increases as the number of children increases, but the incremental costs associated with each additional child are lower, as the family benefits from economies of scale;
- there is little regional variation in the proportion of family income devoted to children;
- the child will live at the same standard of living as the custodial parent because they live in the same household;
- because spending on children is not fixed, but varies with both parents’ incomes, the contribution of the support-paying parent can be set independently of the income of the custodial parent. This allows the child to benefit from increases in the custodial parent’s standard of living, and recognizes that the support-paying parent will not have a greater capacity to pay support if the custodial parent suffers a drop in income;
- the custodial parent will also contribute to the children in relation to his or her own means. The custodial parent is expected to contribute an amount similar to what a support-paying parent with a similar income would be required to pay.

This new approach to setting child support payments improves upon the existing system in three fundamental ways:

### Awards Will be Based on Average Expenditures on Children

Because of the difficulties involved in calculating the *specific* costs of raising a child, the Guidelines are based on studies of *average* costs of raising children. Applying these Guidelines will result in more consistent child support awards across similar income levels and will ensure that more children will receive adequate amounts of child support.

## **Awards Will Recognize that Expenditures Vary With Income**

The amounts set out in the Schedules are based on economic studies which show that spending on children is not fixed, but is directly related to the income level of both parents and to the number of children in the family. Families spend more on their children as family income increases, and spending on children changes with the income of either parent. As well, while overall spending on children increases with the number of children, incremental expenses for additional children are not as high because the family benefits from economies of scale.

## **Children Will Benefit From the Means of Both Parents**

Under the Guidelines, the parents' financial obligations toward the child are treated independently. The support-paying parent's contribution is set according to his or her own income, without reference to the income of the custodial parent. The Schedule awards reflect the amount that a parent with a particular level of income is expected, on average, to spend on his or her children. The custodial parent is expected to contribute a similar share of his or her income to meet the costs of raising the child. In this way, the children will share in increases or decreases in either parent's income, just as they would if the two parents had continued to live together.

## **Adjustments to the Guideline Amount**

Child support guidelines need to have a degree of flexibility, because not all children or families are alike. The federal Guidelines are designed to strike a balance between the need for more consistent and predictable awards, and the need to ensure that awards are equitable in individual situations. Support awards can be adjusted in two ways to recognize individual family circumstances.

## **Special Child-Related Expenses**

While the Child Support Payment Schedules reflect average expenditures on children, some kinds of expenses for children do not lend themselves to averages. To ensure that support awards are equitable when there are extraordinary expenses for a child, four categories

of special child-related expenses can be added to the Schedule amount if they are reasonable and necessary in light of the needs of the children and the means of the parents:

- **net child care expenses** for children who are not in full-time school, or for whom extraordinary arrangements are required;
- **medical and health-related expenses** over \$200 per year per child that are not covered by provincial or territorial health insurance plans;
- **educational expenses** for primary, secondary or post-secondary education, or for an educational program that meets a child's particular needs; and
- **extraordinary expenses for extracurricular activities** that allow a child to pursue a special interest or talent, or attend a specialized program.

When appropriate, the support-paying parent's contribution to these special expenses will be added to the Schedule amount.

## **Undue Hardship**

A court will be able to award more or less than the Schedule amount plus allowable special expenses if this total amount causes "undue hardship" to either parent or to the child. The party pleading undue hardship will usually have to show that he or she has a lower standard of living than the other party. The situations which might justify a finding of undue hardship are not limited, but could include:

- an unusually high level of debt, reasonably incurred to support the family or earn a living;
- significant access expenses, such as travel or accommodation costs; and
- obligations for the support of other children, or spousal support obligations.

To help ensure consistency, the court will be required to give written reasons for ordering child support that is more or less than the amount set out in the Guidelines.

### ***Adjustments for Special Custody Arrangements***

The Guidelines will provide a method for adjusting the support amount in cases of split custody (when each parent has custody of one or more children of the marriage) and shared custody (when parents share custody of the child fully and equally).

### ***Application to Existing Child Support Orders***

The new Child Support Guidelines will apply to new orders for child support made under the *Divorce Act*, and orders that change existing child support orders, made after the date that the Guidelines come into force.

This means that the new Guidelines and income tax rules for child support will not automatically affect the operation of existing child support orders. If neither parent seeks a change to their existing support order, then the order will not be affected by either the Guidelines or the tax change. However, either parent will be able to apply to a court to have their child support award varied to reflect the Guidelines and the new tax rules.

### ***Funding to the Provinces to Facilitate Variations***

The Family Law Committee recognized that the introduction of child support guidelines, combined with new income tax rules for child support, would trigger an increased number of applications for variations of child support orders. The Committee stressed the importance of improving existing systems of court administration and developing new administrative mechanisms at the provincial level to help the courts cope with these applications. Streamlined systems to reassess support awards will make it easier for support-paying parents to keep support obligations in line with changes in their income.

- Accordingly, the federal government will establish a \$50 million fund that will be used, in partnership with provincial governments, to develop, pilot and implement innovative, efficient, and cost-effective administrative mechanisms to assist parents to obtain, vary, and update support awards. The details of the partnership funding will be decided after discussions with provincial counterparts.

## ***Four-Year Review of Guidelines***

For four years, the Family Law Committee researched the issue of child support, debated the appropriate type of guidelines for Canadian society, and developed its model and recommendations. Since the Committee's report was released, legal organizations, women's groups, father's groups, individual lawyers, academics and members of the judiciary have commented on the recommendations. These proposals for comprehensive reforms reflect the refinements made as a result of the consultation process.

The Guidelines will redefine the way child support awards are determined. To ensure that the Guidelines operate as fairly and effectively as possible, it is important to carefully review their impact. Justice Canada will monitor and evaluate their operation over the first four years after they come into force. All of those who will use the guidelines – parents, mediators, lawyers and judges – will be asked to provide input. Research will be conducted on the impact of the Guidelines. Experience with the Guidelines will provide guidance as to how to further refine them.

The results of the evaluation will be submitted to Parliament to ensure that the results will be available to those responsible for the legislation and also to the public.

## ***Advisory Committee***

Justice Canada will establish an Advisory Committee to assist it with the implementation of the Guidelines, and to recommend changes that will make the family law system work more efficiently.



# More Effective Enforcement of Child Support

Children will only benefit from fairer child support awards if they are paid in full and on time. Support collection and enforcement is primarily the responsibility of provincial and territorial enforcement agencies, and many of the effective tools are only at their disposal. However, the federal government has supported their work with funding to establish and improve enforcement programs, and by helping agencies trace support payers and garnisheeing federal payments that are due to defaulting payers.

The budget proposes wide-ranging actions at the federal level to help provincial and territorial enforcement agencies ensure that family support obligations are respected.

## Dealing With Chronic Default

Most parents are responsible and caring. Many pay support for their children on time and without fail. Some miss payments because of misfortune, such as job loss. However, there are some who persistently refuse to pay. Canadian society can no longer tolerate the view that child support is a bargaining chip, or a discretionary expense.

Three new measures will directly address the problem of chronic default:

- a new federal licence suspension initiative;
- extended tracing of defaulters; and
- expanded powers to use federal pensions to satisfy support arrears.

### **Federal Licence Suspension Initiative**

Special tools of persuasion are needed for support payers who persistently breach their support obligations. A new Federal Licence Suspension Initiative responds to that need. At the request of a provincial or territorial enforcement agency, the federal government will suspend specified licenses, privileges, and certificates issued to a support payer who has failed to meet his or her support obligations for three consecutive months or has accumulated arrears of \$3,000. Licence suspension will be a measure of last resort when other enforcement actions have not succeeded. The enforcement agency will notify the support defaulter of its intention to request suspension of federal licences, so that the defaulter has the opportunity to avoid the licence suspension by making arrangements for payment with the enforcement agency.

Initially, the measure will apply to passports and specific federal aviation and marine licences and certificates. The government will continue to examine other federally issued licences and certificates for possible inclusion in the program.

### **Extended Searches to Trace Defaulters**

The federal government already helps provincial and territorial enforcement agencies locate defaulting payers by screening specified federal data banks for current residential or employer addresses for individuals that are in arrears of their support obligations.

- To improve the accuracy of this service, Revenue Canada will be added to the list of federal departments whose data banks can be searched at the request of provincial enforcement agencies, for information about residential addresses, and names and addresses of employers for the purposes of locating persons who have breached family support orders. The confidentiality of the

information provided by Revenue Canada will be safeguarded to ensure that the information is used solely for the purposes of locating support defaulters and securing support payments.

## **Broader Powers for Diversion of Federal Pensions**

Federal pensions can currently be used to satisfy support arrears, but certain technical rules have impeded the use of these powers in some cases.

- Federal legislation will be amended to allow pension diversion in a wider range of cases and maximize the pension benefits that can be applied toward support obligations.

## **Feasibility Study of “New Hires” Program**

Several American states collect information from employers on new employees so that support enforcement agencies can locate and begin collecting support arrears from defaulting payers as early as possible. Recent U.S. federal legislation requires all state agencies to have such “New Hires” or “Employer Reporting” programs in place and to report new and re-hire information to a national-level registry.

- The Government of Canada will conduct a feasibility study to examine the costs, advantages, and disadvantages of various options for a national system for reporting of new employees and re-hires in Canada to assist enforcement agencies.

## **Strengthening Support Enforcement Programs**

Many seemingly small and incremental changes can have an impact on the problem of support default. For example, proposed changes to the *Bankruptcy Act* will give priority to claims for unpaid family support in the bankruptcy process. This budget includes a package of further measures to strengthen federal enforcement services and support provincial and territorial efforts to make their enforcement programs more effective.

## Changing Attitudes

Chronic default often reflects unacceptable attitudes toward support obligations – seeing them, for example, as a bargaining chip between embittered ex-spouses. However, Canadians are increasingly intolerant of this kind of thinking and the behavior that goes with it – behaviour that hurts the welfare of children, custodial parents, and society as a whole.

■ The federal government will therefore fund a national public awareness campaign to support changing societal attitudes toward support obligations. The federal government will work with provincial and territorial enforcement agencies to produce a co-ordinated campaign that is both national in scope and sensitive to regional concerns.

## Financial Assistance for More Rigorous Enforcement

In the past few years, several provinces have adopted more aggressive mechanisms of support collection, such as wage-withholding and suspension of provincially issued licenses. We wholeheartedly endorse this policy direction and encourage other provinces to follow.

■ The federal government will contribute up to \$13.7 million over five years to joint federal/provincial/territorial projects that encourage:

- expanded use of innovative techniques for enforcement;
- more rigorous enforcement programs; and
- streamlined collection of out-of-province orders.

## Better Co-ordination of Federal Support Enforcement Activities

A new position of Federal Support Enforcement Director will be established within the Department of Justice to co-ordinate enforcement activities at the federal level and work with the provinces and territories to improve the effectiveness and efficiency of enforcement services.

## **Technological Upgrading of Federal and Provincial Enforcement Programs**

- The federal government will provide funds to set up on-line computer access between federal, provincial and territorial enforcement services. This will facilitate:
  - accelerated processing of garnishment and tracing applications; and
  - more timely and standardized collection from out-of-province payers.
- The federal computer system used to search federal data banks for information to help locate support defaulters will be upgraded to accelerate the processing of applications and increase the flexibility and scope of searches.

## **Streamlined Procedures to Garnish Federal Payments**

- The federal government garnishes about \$53 million each year from income tax refunds, unemployment insurance payments, and other federal payments due to support defaulters. The salaries and pensions of federal employees can also be garnished for this purpose.
- Procedures will be streamlined to enhance the effectiveness of these services.

## **Targeting New Enforcement Mechanisms**

At present, it is not possible to determine national rates of compliance and default on support orders because provincial and territorial enforcement agencies do not use a standardized method to analyze and present data. There has also been very little work to determine the causes of support default. Better information would help target more effective mechanisms for support enforcement.

- **Developing a Statistical Database:** The Canadian Centre for Justice Statistics (CCJS) will be provided with funding for an annual national survey on support compliance and enforcement. Information compiled from the automated systems of the provincial/territorial support enforcement programs will be analyzed, and reported annually. This data will provide the basis for further research.

- **Support to Program and Policy Development:** Justice Canada will study the nature and extent of compliance and default of support orders in Canada and test linkages between support compliance and custody and access issues.

## **Ongoing Review**

These new measures will, together, have a cumulative impact on the problem of support enforcement. The government will continue to review federal legislation and policies to look for new ways to reinforce the message that support obligations must be respected.

# Doubling the Maximum Working Income Supplement

Since Family Allowances were first introduced in 1945, Canada has recognized that families with children have special responsibilities which warrant support from governments. This year, the federal government will provide over \$5 billion in assistance to over three million families through Child Tax Benefit payments. Child Tax Benefit payments are tax-free, income-tested and paid on a monthly basis.

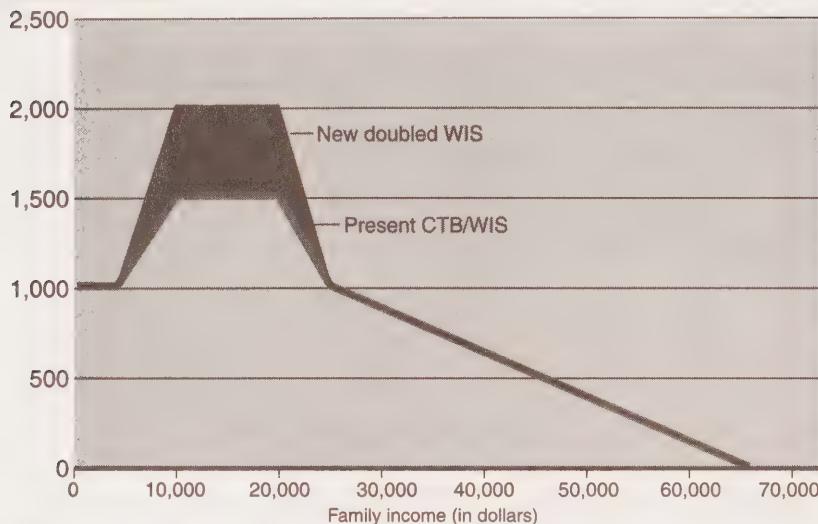
■ Maximum payments go to families with net incomes under \$25,921 and include a basic benefit of \$1,020 per child, an additional \$75 for the third and each subsequent child in the family, an additional supplement of \$213 for each child under age seven when no child care expenses are claimed, and finally a Working Income Supplement (WIS) of up to \$500 for low-income working families.

The government understands the difficulty that working parents with low incomes face in raising a family. It is also committed to using anticipated revenue gains from the new tax rules for child support for the benefit of children. Therefore, as part of this package of child-centered measures, the government will double the maximum annual WIS to \$1,000. Because of the importance we attach to improving the living standards of children in lower-income families, we are introducing this measure at this time – by reallocating funds from other government spending – even though revenue gains from the new tax rules will not be realized for some time. This measure will enhance support given to low-income working families and help working parents offset a greater portion of the extra costs of working.

**Chart 1**

*Child Tax Benefit (CTB) with doubled Working Income Supplement (WIS) for a family with one child over age six*

benefits in dollars



Source: Human Resources Development

- Eligibility for the WIS will remain the same. Families will continue to receive WIS benefits when earnings reach \$3,750, with these benefits terminating once a family's net income level reaches \$25,921. The other components of the Child Tax Benefit will remain unchanged.

**Table 1**

*Enriched benefits for families with children*

Family net income <sup>1</sup>	Proposed Working Income Supplement (as of July 1998)	Proposed total Child Tax Benefit <sup>2</sup> (including WIS)	Increase in benefits
3,000	0	1,020	0
5,000	200	1,220	100
10,000	1,000	2,020	500
15,000	1,000	2,020	500
20,000	1,000	2,020	500
25,000	184	1,204	92
30,000	0	918	0

<sup>1</sup> Assuming net income is composed entirely of earnings.

<sup>2</sup> For a family with one child over age six.

- Over 700,000 working families will benefit from the increased WIS. The average benefit they receive will increase from \$350 a year to \$700. About 250,000 families will receive the maximum increase of \$500.
- When fully implemented in July 1998, benefits to low-income working families will be enriched by \$250 million annually.
- About one-third of the families that will benefit from the increased WIS are one-parent families.

The increase in the WIS will be phased-in over two years. The maximum benefit will increase from \$500 to \$750 effective July 1, 1997, and from \$750 to \$1,000 in July 1998.

Doubling the WIS was first proposed in the federal Discussion Paper, *Improving Social Security in Canada* and was subsequently recommended by the Standing Committee on Human Resources Development when it reported on social security reform.

This proposal reflects the government's clear commitment to assist low-income working families to meet the added costs they face when combining employment outside of the home with the important job of raising their children.

## **Conclusion**

The new child support rules described in this document are designed to protect the rights of children. These comprehensive changes will simplify the tax rules for child support, establish fair and consistent levels for child support awards, offer new mechanisms to ensure that support is paid, and provide increased assistance to low-income working families. At the heart of all these measures is the government's commitment to ensuring that Canadian children whose parents separate or divorce will receive the financial support they deserve.



# **Annex**

# **Child Support**

# **Payment Schedules**

**Ontario**

1996 Annual gross income	Monthly amounts					
	Number of children					
	One	Two	Three	Four	Five	Six or more
(dollars)						
0 - 6,754	0	0	0	0	0	0
6,755 - 7,000	8	9	10	11	11	11
7,001 - 8,000	40	45	50	55	55	55
8,001 - 9,000	71	80	89	99	99	99
9,001 - 10,000	79	93	106	120	120	120
10,001 - 12,000	109	148	170	192	192	192
12,001 - 14,000	119	202	232	262	262	262
14,001 - 16,000	131	238	293	332	332	332
16,001 - 18,000	143	261	355	402	402	402
18,001 - 20,000	166	285	388	472	472	472
20,001 - 22,000	197	308	420	512	542	542
22,001 - 24,000	217	338	452	551	612	612
24,001 - 26,000	235	378	484	590	678	682
26,001 - 28,000	249	413	515	623	718	743
28,001 - 30,000	262	439	554	655	755	800
30,001 - 32,000	273	457	585	686	782	839
32,001 - 34,000	288	481	625	734	818	887
34,001 - 36,000	304	506	666	784	867	937
36,001 - 38,000	319	531	699	835	919	988
38,001 - 40,000	335	555	730	873	970	1,040
40,001 - 42,000	350	579	762	911	1,022	1,092
42,001 - 44,000	366	603	793	948	1,074	1,143
44,001 - 46,000	382	628	825	987	1,120	1,233
46,001 - 48,000	398	653	858	1,025	1,164	1,280
48,001 - 50,000	414	679	890	1,063	1,207	1,328
50,001 - 52,000	430	704	922	1,101	1,250	1,376
52,001 - 54,000	444	726	952	1,137	1,290	1,420
54,001 - 56,000	458	748	981	1,171	1,330	1,464
56,001 - 58,000	473	772	1,012	1,208	1,371	1,509
58,001 - 60,000	488	795	1,041	1,242	1,410	1,552
60,001 - 62,000	501	817	1,069	1,275	1,447	1,592
62,001 - 64,000	515	838	1,096	1,308	1,483	1,633
64,001 - 66,000	528	858	1,122	1,338	1,519	1,671
66,001 - 68,000	540	878	1,149	1,370	1,554	1,710
68,001 - 70,000	553	898	1,174	1,400	1,588	1,748
70,001 - 72,000	565	918	1,199	1,430	1,623	1,785
72,001 - 74,000	578	938	1,225	1,461	1,657	1,823

**Ontario** (Continued)

1996 Annual gross income	Monthly amounts					
	Number of children					
	One	Two	Three	Four	Five	Six or more
(dollars)						
74,001 - 76,000	591	958	1,251	1,492	1,692	1,861
76,001 - 78,000	604	978	1,278	1,523	1,727	1,899
78,001 - 80,000	617	998	1,303	1,553	1,761	1,937
80,001 - 82,000	630	1,018	1,330	1,584	1,796	1,975
82,001 - 84,000	643	1,039	1,355	1,615	1,830	2,013
84,001 - 86,000	656	1,059	1,381	1,645	1,865	2,051
86,001 - 88,000	669	1,079	1,408	1,676	1,900	2,089
88,001 - 90,000	682	1,099	1,433	1,707	1,935	2,127
90,001 - 92,000	695	1,120	1,460	1,738	1,969	2,165
92,001 - 94,000	708	1,140	1,485	1,768	2,004	2,203
94,001 - 96,000	721	1,160	1,512	1,799	2,039	2,241
96,001 - 98,000	734	1,180	1,538	1,830	2,073	2,279
98,001 - 100,000	747	1,200	1,563	1,860	2,108	2,318
100,001 - 102,000	760	1,221	1,590	1,891	2,143	2,355
102,001 - 104,000	773	1,241	1,615	1,922	2,177	2,393
104,001 - 106,000	786	1,261	1,642	1,953	2,212	2,431
106,001 - 108,000	799	1,281	1,668	1,983	2,247	2,470
108,001 - 110,000	812	1,302	1,693	2,014	2,281	2,508
110,001 - 112,000	825	1,322	1,720	2,045	2,316	2,545
112,001 - 114,000	838	1,342	1,745	2,075	2,351	2,583
114,001 - 116,000	851	1,363	1,772	2,106	2,385	2,621
116,001 - 118,000	864	1,383	1,798	2,137	2,420	2,660
118,001 - 120,000	877	1,403	1,824	2,168	2,455	2,698
120,001 - 122,000	890	1,423	1,850	2,199	2,490	2,735
122,001 - 124,000	903	1,443	1,875	2,229	2,524	2,773
124,001 - 126,000	916	1,463	1,902	2,260	2,559	2,812
126,001 - 128,000	929	1,484	1,928	2,291	2,593	2,850
128,001 - 130,000	942	1,504	1,954	2,322	2,628	2,888
130,001 - 132,000	955	1,524	1,980	2,352	2,663	2,925
132,001 - 134,000	968	1,545	2,005	2,383	2,698	2,963
134,001 - 136,000	981	1,565	2,032	2,414	2,732	3,002
136,001 - 138,000	994	1,585	2,058	2,445	2,767	3,040
138,001 - 140,000	1,007	1,605	2,084	2,475	2,802	3,078
140,001 - 142,000	1,020	1,625	2,110	2,506	2,836	3,115
142,001 - 144,000	1,033	1,645	2,136	2,537	2,871	3,154
144,001 - 146,000	1,046	1,666	2,162	2,568	2,905	3,192
146,001 - 148,000	1,059	1,686	2,188	2,598	2,940	3,230
148,001 - 150,000	1,072	1,706	2,214	2,629	2,975	3,268
Incomes in excess of \$150,000	\$1,072 plus 0.71% of excess	\$1,706 plus 1.14% of excess	\$2,214 plus 1.48% of excess	\$2,629 plus 1.75% of excess	\$2,975 plus 1.98% of excess	\$3,268 plus 2.18% of excess

**Quebec**

1996 Annual gross income	Monthly amounts					
	Number of children					Six or more
	One	Two	Three	Four	Five	
(dollars)						
0 - 6,754	0	0	0	0	0	0
6,755 - 7,000	8	9	10	11	11	11
7,001 - 8,000	41	46	51	57	57	57
8,001 - 9,000	74	83	93	102	102	102
9,001 - 10,000	106	120	133	147	147	147
10,001 - 12,000	115	166	188	210	210	210
12,001 - 14,000	116	211	241	272	272	272
14,001 - 16,000	120	225	292	330	330	330
16,001 - 18,000	125	240	332	389	389	389
18,001 - 20,000	137	255	356	438	447	447
20,001 - 22,000	156	273	380	468	506	506
22,001 - 24,000	175	303	402	498	562	562
24,001 - 26,000	194	330	438	526	612	617
26,001 - 28,000	208	353	468	560	640	664
28,001 - 30,000	221	374	496	595	676	708
30,001 - 32,000	230	391	521	625	710	742
32,001 - 34,000	246	416	550	660	750	784
34,001 - 36,000	263	440	580	694	789	825
36,001 - 38,000	281	464	610	729	828	868
38,001 - 40,000	299	488	640	764	867	912
40,001 - 42,000	315	512	669	798	906	955
42,001 - 44,000	333	537	700	833	945	998
44,001 - 46,000	348	562	731	870	986	1,084
46,001 - 48,000	363	586	763	907	1,027	1,128
48,001 - 50,000	378	609	794	944	1,068	1,173
50,001 - 52,000	392	631	823	980	1,108	1,217
52,001 - 54,000	406	654	852	1,014	1,148	1,260
54,001 - 56,000	420	676	880	1,048	1,187	1,304
56,001 - 58,000	434	698	908	1,080	1,224	1,346
58,001 - 60,000	448	719	935	1,113	1,261	1,386
60,001 - 62,000	461	740	962	1,145	1,297	1,425
62,001 - 64,000	475	760	988	1,175	1,332	1,464
64,001 - 66,000	487	780	1,014	1,205	1,365	1,501
66,001 - 68,000	499	800	1,040	1,236	1,400	1,539
68,001 - 70,000	513	820	1,066	1,267	1,435	1,577
70,001 - 72,000	525	840	1,092	1,298	1,470	1,615
72,001 - 74,000	538	860	1,118	1,329	1,505	1,653
74,001 - 76,000	552	881	1,144	1,360	1,540	1,692
76,001 - 78,000	565	901	1,170	1,391	1,575	1,730
78,001 - 80,000	578	922	1,197	1,422	1,609	1,768
80,001 - 82,000	591	942	1,223	1,453	1,644	1,806
82,001 - 84,000	604	962	1,249	1,483	1,679	1,845

**Quebec** (Continued)

1996 Annual gross income	Monthly amounts					
	Number of children					
	One	Two	Three	Four	Five	Six or more
(dollars)						
84,001 - 86,000	617	983	1,275	1,515	1,714	1,883
86,001 - 88,000	630	1,003	1,301	1,545	1,749	1,921
88,001 - 90,000	643	1,023	1,328	1,576	1,784	1,959
90,001 - 92,000	656	1,044	1,353	1,607	1,818	1,997
92,001 - 94,000	669	1,064	1,380	1,638	1,853	2,035
94,001 - 96,000	682	1,084	1,406	1,669	1,888	2,074
96,001 - 98,000	695	1,105	1,432	1,700	1,923	2,112
98,001 - 100,000	708	1,125	1,458	1,731	1,958	2,150
100,001 - 102,000	722	1,145	1,484	1,762	1,993	2,188
102,001 - 104,000	735	1,165	1,510	1,793	2,028	2,227
104,001 - 106,000	748	1,186	1,537	1,823	2,063	2,265
106,001 - 108,000	761	1,206	1,563	1,854	2,098	2,303
108,001 - 110,000	774	1,227	1,589	1,885	2,132	2,341
110,001 - 112,000	787	1,247	1,615	1,916	2,167	2,380
112,001 - 114,000	800	1,267	1,641	1,947	2,202	2,418
114,001 - 116,000	813	1,288	1,667	1,978	2,237	2,456
116,001 - 118,000	826	1,308	1,693	2,009	2,272	2,494
118,001 - 120,000	839	1,328	1,720	2,040	2,307	2,532
120,001 - 122,000	852	1,349	1,746	2,070	2,341	2,570
122,001 - 124,000	865	1,369	1,772	2,102	2,376	2,609
124,001 - 126,000	878	1,389	1,798	2,133	2,411	2,647
126,001 - 128,000	891	1,410	1,824	2,163	2,446	2,685
128,001 - 130,000	905	1,430	1,850	2,194	2,481	2,723
130,001 - 132,000	918	1,450	1,876	2,225	2,516	2,762
132,001 - 134,000	931	1,470	1,903	2,256	2,550	2,800
134,001 - 136,000	944	1,491	1,929	2,287	2,585	2,838
136,001 - 138,000	957	1,511	1,955	2,318	2,620	2,876
138,001 - 140,000	970	1,532	1,981	2,349	2,655	2,915
140,001 - 142,000	983	1,552	2,007	2,380	2,690	2,953
142,001 - 144,000	996	1,573	2,033	2,410	2,725	2,991
144,001 - 146,000	1,009	1,593	2,060	2,441	2,760	3,029
146,001 - 148,000	1,022	1,613	2,085	2,473	2,795	3,067
148,001 - 150,000	1,035	1,633	2,112	2,503	2,830	3,105
Incomes in excess of \$150,000	\$1,035 plus 0.69% of excess	\$1,633 plus 1.09% of excess	\$2,112 plus 1.41% of excess	\$2,503 plus 1.67% of excess	\$2,830 plus 1.89% of excess	\$3,105 plus 2.07% of excess

**Nova Scotia**

1996 Annual gross income	Monthly amounts					
	Number of children					
	One	Two	Three	Four	Five	Six or more
(dollars)						
0 - 6,754	0	0	0	0	0	0
6,755 - 7,000	8	9	10	11	11	11
7,001 - 8,000	41	46	52	57	57	57
8,001 - 9,000	69	78	88	97	97	97
9,001 - 10,000	94	108	121	135	135	135
10,001 - 12,000	114	166	188	209	209	209
12,001 - 14,000	124	220	251	281	281	281
14,001 - 16,000	137	241	311	349	349	349
16,001 - 18,000	154	268	360	413	413	413
18,001 - 20,000	177	301	400	481	485	485
20,001 - 22,000	197	333	441	529	557	557
22,001 - 24,000	216	364	481	576	629	629
24,001 - 26,000	235	393	519	623	700	700
26,001 - 28,000	249	417	552	662	753	764
28,001 - 30,000	262	440	582	699	795	823
30,001 - 32,000	272	458	607	728	829	862
32,001 - 34,000	287	481	636	763	869	909
34,001 - 36,000	302	505	666	799	909	958
36,001 - 38,000	318	528	697	835	950	1,009
38,001 - 40,000	333	553	728	872	991	1,060
40,001 - 42,000	348	577	759	908	1,033	1,111
42,001 - 44,000	364	600	790	945	1,074	1,162
44,001 - 46,000	380	625	822	983	1,116	1,230
46,001 - 48,000	396	650	854	1,020	1,159	1,277
48,001 - 50,000	412	675	886	1,058	1,202	1,323
50,001 - 52,000	428	700	918	1,096	1,245	1,370
52,001 - 54,000	444	725	950	1,134	1,288	1,417
54,001 - 56,000	460	750	982	1,172	1,330	1,464
56,001 - 58,000	476	775	1,014	1,210	1,373	1,511
58,001 - 60,000	492	799	1,045	1,247	1,414	1,556
60,001 - 62,000	505	820	1,073	1,279	1,451	1,597
62,001 - 64,000	515	839	1,098	1,310	1,486	1,635
64,001 - 66,000	528	859	1,123	1,340	1,520	1,673
66,001 - 68,000	541	879	1,150	1,371	1,556	1,712
68,001 - 70,000	554	900	1,177	1,403	1,591	1,751
70,001 - 72,000	568	920	1,203	1,434	1,627	1,790
72,001 - 74,000	581	941	1,230	1,466	1,663	1,829
74,001 - 76,000	594	962	1,256	1,498	1,698	1,868
76,001 - 78,000	608	983	1,283	1,529	1,734	1,907
78,001 - 80,000	621	1,003	1,310	1,560	1,769	1,946
80,001 - 82,000	633	1,023	1,336	1,591	1,804	1,984
82,001 - 84,000	645	1,043	1,360	1,620	1,838	2,021

**Nova Scotia** (Continued)

1996 Annual gross income	Monthly amounts					
	Number of children					
	One	Two	Three	Four	Five	Six or more
(dollars)						
84,001 - 86,000	658	1,062	1,386	1,651	1,871	2,058
86,001 - 88,000	670	1,082	1,412	1,681	1,906	2,096
88,001 - 90,000	683	1,102	1,437	1,711	1,940	2,133
90,001 - 92,000	696	1,122	1,463	1,742	1,974	2,171
92,001 - 94,000	709	1,142	1,489	1,772	2,008	2,208
94,001 - 96,000	722	1,162	1,514	1,803	2,043	2,246
96,001 - 98,000	735	1,182	1,540	1,833	2,077	2,283
98,001 - 100,000	748	1,202	1,566	1,863	2,111	2,321
100,001 - 102,000	760	1,222	1,591	1,894	2,145	2,359
102,001 - 104,000	773	1,242	1,617	1,924	2,180	2,396
104,001 - 106,000	786	1,262	1,643	1,955	2,214	2,434
106,001 - 108,000	799	1,282	1,668	1,985	2,248	2,471
108,001 - 110,000	812	1,302	1,694	2,015	2,283	2,509
110,001 - 112,000	825	1,322	1,720	2,045	2,317	2,546
112,001 - 114,000	838	1,342	1,745	2,076	2,351	2,584
114,001 - 116,000	850	1,362	1,771	2,106	2,385	2,621
116,001 - 118,000	863	1,382	1,797	2,137	2,420	2,659
118,001 - 120,000	876	1,402	1,823	2,167	2,454	2,697
120,001 - 122,000	889	1,422	1,848	2,198	2,488	2,734
122,001 - 124,000	902	1,442	1,874	2,228	2,523	2,772
124,001 - 126,000	915	1,462	1,900	2,258	2,557	2,809
126,001 - 128,000	928	1,482	1,925	2,288	2,591	2,847
128,001 - 130,000	940	1,502	1,951	2,319	2,625	2,884
130,001 - 132,000	953	1,522	1,977	2,349	2,659	2,922
132,001 - 134,000	966	1,542	2,003	2,380	2,694	2,960
134,001 - 136,000	979	1,562	2,028	2,410	2,728	2,997
136,001 - 138,000	992	1,582	2,054	2,440	2,762	3,035
138,001 - 140,000	1,005	1,602	2,080	2,470	2,796	3,072
140,001 - 142,000	1,018	1,622	2,105	2,501	2,831	3,110
142,001 - 144,000	1,030	1,642	2,131	2,531	2,865	3,147
144,001 - 146,000	1,043	1,662	2,157	2,562	2,899	3,185
146,001 - 148,000	1,056	1,682	2,183	2,592	2,933	3,222
148,001 - 150,000	1,069	1,702	2,208	2,623	2,968	3,260
Incomes in excess of \$150,000	\$1,069 plus 0.71% of excess	\$1,702 plus 1.13% of excess	\$2,208 plus 1.47% of excess	\$2,623 plus 1.75% of excess	\$2,968 plus 1.98% of excess	\$3,260 plus 2.17% of excess

**New Brunswick**

1996 Annual gross income	Monthly amounts					
	Number of children					
	One	Two	Three	Four	Five	Six or more
(dollars)						
0 - 6,754	0	0	0	0	0	0
6,755 - 7,000	6	7	8	9	9	9
7,001 - 8,000	31	36	41	46	46	46
8,001 - 9,000	55	64	74	83	83	83
9,001 - 10,000	80	93	107	120	120	120
10,001 - 12,000	105	150	172	194	194	194
12,001 - 14,000	119	204	234	265	265	265
14,001 - 16,000	138	243	297	335	335	335
16,001 - 18,000	157	272	359	406	406	406
18,001 - 20,000	175	301	402	477	477	477
20,001 - 22,000	194	330	440	529	548	548
22,001 - 24,000	213	360	477	573	618	618
24,001 - 26,000	232	389	514	617	689	689
26,001 - 28,000	245	413	546	655	747	751
28,001 - 30,000	258	435	576	692	788	809
30,001 - 32,000	268	453	600	721	821	846
32,001 - 34,000	283	475	629	755	860	892
34,001 - 36,000	298	498	659	790	899	938
36,001 - 38,000	313	522	689	826	940	987
38,001 - 40,000	328	545	719	861	980	1,036
40,001 - 42,000	343	569	749	897	1,020	1,086
42,001 - 44,000	358	592	780	933	1,060	1,135
44,001 - 46,000	374	617	811	970	1,103	1,215
46,001 - 48,000	389	641	842	1,007	1,144	1,260
48,001 - 50,000	405	665	874	1,044	1,186	1,306
50,001 - 52,000	421	690	905	1,081	1,228	1,352
52,001 - 54,000	436	714	937	1,118	1,270	1,398
54,001 - 56,000	452	739	968	1,155	1,312	1,444
56,001 - 58,000	468	763	1,000	1,193	1,354	1,490
58,001 - 60,000	483	787	1,030	1,228	1,394	1,534
60,001 - 62,000	498	809	1,058	1,263	1,433	1,576
62,001 - 64,000	511	831	1,087	1,296	1,470	1,618
64,001 - 66,000	524	852	1,114	1,328	1,507	1,658
66,001 - 68,000	538	873	1,141	1,360	1,543	1,698
68,001 - 70,000	552	895	1,169	1,393	1,580	1,739
70,001 - 72,000	566	916	1,197	1,426	1,618	1,780
72,001 - 74,000	580	938	1,225	1,459	1,655	1,820
74,001 - 76,000	593	960	1,253	1,492	1,692	1,861
76,001 - 78,000	608	981	1,280	1,525	1,729	1,902
78,001 - 80,000	621	1,003	1,308	1,558	1,766	1,943
80,001 - 82,000	635	1,025	1,336	1,591	1,803	1,983
82,001 - 84,000	649	1,046	1,364	1,624	1,840	2,024

**New Brunswick** (Continued)

1996 Annual gross income	Monthly amounts					
	Number of children					
	One	Two	Three	Four	Five	Six or more
(dollars)						
84,001 - 86,000	663	1,068	1,392	1,657	1,878	2,065
86,001 - 88,000	677	1,090	1,420	1,690	1,915	2,105
88,001 - 90,000	691	1,111	1,448	1,723	1,952	2,146
90,001 - 92,000	705	1,133	1,475	1,755	1,989	2,187
92,001 - 94,000	718	1,154	1,503	1,788	2,025	2,226
94,001 - 96,000	731	1,174	1,529	1,819	2,061	2,265
96,001 - 98,000	744	1,195	1,555	1,851	2,097	2,305
98,001 - 100,000	758	1,216	1,583	1,883	2,133	2,344
100,001 - 102,000	771	1,237	1,610	1,915	2,169	2,384
102,001 - 104,000	785	1,258	1,637	1,946	2,205	2,423
104,001 - 106,000	798	1,279	1,664	1,978	2,241	2,463
106,001 - 108,000	812	1,300	1,691	2,010	2,277	2,502
108,001 - 110,000	825	1,321	1,718	2,042	2,313	2,542
110,001 - 112,000	839	1,342	1,745	2,074	2,349	2,581
112,001 - 114,000	852	1,363	1,772	2,106	2,385	2,620
114,001 - 116,000	865	1,384	1,799	2,138	2,421	2,660
116,001 - 118,000	879	1,405	1,826	2,170	2,457	2,700
118,001 - 120,000	893	1,426	1,853	2,202	2,493	2,739
120,001 - 122,000	906	1,447	1,880	2,234	2,529	2,778
122,001 - 124,000	920	1,468	1,907	2,266	2,565	2,818
124,001 - 126,000	933	1,489	1,934	2,298	2,601	2,858
126,001 - 128,000	947	1,510	1,961	2,330	2,637	2,897
128,001 - 130,000	960	1,531	1,988	2,362	2,673	2,937
130,001 - 132,000	974	1,552	2,015	2,393	2,709	2,976
132,001 - 134,000	987	1,573	2,042	2,425	2,745	3,015
134,001 - 136,000	1,001	1,594	2,069	2,458	2,781	3,055
136,001 - 138,000	1,014	1,615	2,096	2,489	2,817	3,095
138,001 - 140,000	1,028	1,636	2,123	2,521	2,853	3,134
140,001 - 142,000	1,041	1,657	2,150	2,553	2,889	3,173
142,001 - 144,000	1,055	1,678	2,177	2,585	2,925	3,213
144,001 - 146,000	1,068	1,699	2,204	2,617	2,961	3,253
146,001 - 148,000	1,082	1,720	2,231	2,649	2,997	3,292
148,001 - 150,000	1,095	1,741	2,258	2,681	3,033	3,331
Incomes in excess of \$150,000	\$1,095 plus 0.73% of excess	\$1,741 plus 1.16% of excess	\$2,258 plus 1.51% of excess	\$2,681 plus 1.79% of excess	\$3,303 plus 2.02% of excess	\$3,331 plus 2.22% of excess

**Manitoba**

1996 Annual gross income	Monthly amounts					
	Number of children					
	One	Two	Three	Four	Five	Six or more
(dollars)						
0 - 6,754	0	0	0	0	0	0
6,755 - 7,000	9	10	11	12	12	12
7,001 - 8,000	46	52	57	62	62	62
8,001 - 9,000	74	83	93	102	102	102
9,001 - 10,000	101	114	128	141	141	141
10,001 - 12,000	108	171	193	214	214	214
12,001 - 14,000	114	213	248	278	278	278
14,001 - 16,000	128	232	304	342	342	342
16,001 - 18,000	145	256	348	406	406	406
18,001 - 20,000	163	284	380	463	471	471
20,001 - 22,000	182	313	417	503	538	538
22,001 - 24,000	203	343	456	548	607	607
24,001 - 26,000	223	374	494	593	675	675
26,001 - 28,000	239	399	527	632	720	736
28,001 - 30,000	254	424	559	670	763	794
30,001 - 32,000	264	441	583	699	795	830
32,001 - 34,000	279	464	612	733	834	874
34,001 - 36,000	295	487	641	768	873	919
36,001 - 38,000	312	512	672	803	913	966
38,001 - 40,000	328	537	703	840	953	1,014
40,001 - 42,000	343	561	735	876	994	1,061
42,001 - 44,000	358	586	766	913	1,035	1,109
44,001 - 46,000	373	611	798	950	1,078	1,185
46,001 - 48,000	389	636	830	988	1,120	1,231
48,001 - 50,000	404	662	862	1,026	1,163	1,278
50,001 - 52,000	420	687	894	1,063	1,205	1,324
52,001 - 54,000	435	711	926	1,101	1,247	1,370
54,001 - 56,000	450	735	958	1,138	1,289	1,416
56,001 - 58,000	466	759	990	1,176	1,331	1,462
58,001 - 60,000	481	783	1,021	1,213	1,372	1,507
60,001 - 62,000	495	805	1,050	1,247	1,410	1,549
62,001 - 64,000	509	826	1,080	1,281	1,449	1,591
64,001 - 66,000	522	847	1,107	1,314	1,486	1,631
66,001 - 68,000	535	868	1,134	1,347	1,523	1,672
68,001 - 70,000	549	890	1,162	1,381	1,561	1,713
70,001 - 72,000	563	911	1,189	1,414	1,599	1,755
72,001 - 74,000	577	932	1,217	1,448	1,636	1,796
74,001 - 76,000	590	954	1,244	1,481	1,674	1,837
76,001 - 78,000	604	975	1,272	1,515	1,712	1,878
78,001 - 80,000	618	997	1,300	1,548	1,749	1,919
80,001 - 82,000	632	1,018	1,327	1,580	1,787	1,960
82,001 - 84,000	645	1,040	1,355	1,613	1,825	2,001

**Manitoba** (Continued)

1996 Annual gross income	Monthly amounts					
	Number of children					
	One	Two	Three	Four	Five	Six or more
(dollars)						
84,001 - 86,000	659	1,061	1,382	1,645	1,862	2,043
86,001 - 88,000	673	1,082	1,410	1,678	1,900	2,084
88,001 - 90,000	687	1,104	1,437	1,710	1,938	2,125
90,001 - 92,000	700	1,125	1,465	1,743	1,974	2,166
92,001 - 94,000	714	1,147	1,493	1,775	2,011	2,207
94,001 - 96,000	728	1,168	1,520	1,808	2,048	2,248
96,001 - 98,000-	742	1,190	1,548	1,840	2,085	2,289
98,001 - 100,000	756	1,211	1,575	1,873	2,121	2,330
100,001 - 102,000	770	1,233	1,603	1,905	2,158	2,372
102,001 - 104,000	783	1,254	1,630	1,938	2,195	2,412
104,001 - 106,000	797	1,275	1,658	1,971	2,232	2,452
106,001 - 108,000	811	1,297	1,685	2,003	2,268	2,493
108,001 - 110,000	825	1,318	1,713	2,036	2,305	2,533
110,001 - 112,000	838	1,340	1,740	2,068	2,342	2,573
112,001 - 114,000	852	1,361	1,768	2,101	2,378	2,613
114,001 - 116,000	866	1,383	1,795	2,133	2,415	2,654
116,001 - 118,000	880	1,404	1,823	2,166	2,452	2,694
118,001 - 120,000	893	1,425	1,850	2,199	2,489	2,734
120,001 - 122,000	907	1,447	1,878	2,231	2,525	2,775
122,001 - 124,000	921	1,468	1,906	2,264	2,562	2,815
124,001 - 126,000	935	1,490	1,933	2,296	2,599	2,855
126,001 - 128,000	948	1,511	1,961	2,329	2,636	2,895
128,001 - 130,000	963	1,533	1,988	2,362	2,673	2,935
130,001 - 132,000	976	1,554	2,016	2,394	2,709	2,976
132,001 - 134,000	990	1,575	2,043	2,427	2,746	3,016
134,001 - 136,000	1,004	1,597	2,071	2,459	2,783	3,056
136,001 - 138,000	1,018	1,618	2,099	2,492	2,820	3,097
138,001 - 140,000	1,031	1,640	2,126	2,524	2,856	3,137
140,001 - 142,000	1,045	1,661	2,154	2,557	2,893	3,177
142,001 - 144,000	1,059	1,683	2,181	2,590	2,930	3,218
144,001 - 146,000	1,073	1,704	2,209	2,622	2,966	3,258
146,001 - 148,000	1,086	1,725	2,236	2,655	3,003	3,298
148,001 - 150,000	1,100	1,747	2,264	2,687	3,040	3,338
Incomes in excess of \$150,000	\$1,100 plus 0.73% of excess	\$1,747 plus 1.16% of excess	\$2,264 plus 1.51% of excess	\$2,687 plus 1.79% of excess	\$3,040 plus 2.03% of excess	\$3,338 plus 2.23% of excess

**British Columbia**

1996 Annual gross income	Monthly amounts					
	Number of children					
	One	Two	Three	Four	Five	Six or more
(dollars)						
0 - 6,754	0	0	0	0	0	0
6,755 - 7,000	6	7	8	9	9	9
7,001 - 8,000	32	38	43	48	48	48
8,001 - 9,000	59	68	77	87	87	87
9,001 - 10,000	85	98	112	125	125	125
10,001 - 12,000	108	158	180	202	202	202
12,001 - 14,000	124	215	246	276	276	276
14,001 - 16,000	142	247	309	348	348	348
16,001 - 18,000	160	275	368	419	419	419
18,001 - 20,000	180	305	406	489	493	493
20,001 - 22,000	201	336	445	534	567	567
22,001 - 24,000	221	367	483	580	641	641
24,001 - 26,000	240	398	523	625	711	714
26,001 - 28,000	255	424	557	665	757	780
28,001 - 30,000	268	448	589	704	800	840
30,001 - 32,000	279	466	615	735	836	883
32,001 - 34,000	294	490	647	773	878	933
34,001 - 36,000	310	515	678	811	920	985
36,001 - 38,000	325	539	710	849	963	1,039
38,001 - 40,000	341	564	742	888	1,007	1,093
40,001 - 42,000	358	589	774	925	1,050	1,146
42,001 - 44,000	373	614	806	963	1,094	1,200
44,001 - 46,000	390	639	839	1,002	1,138	1,251
46,001 - 48,000	406	665	872	1,041	1,182	1,300
48,001 - 50,000	423	691	905	1,080	1,226	1,350
50,001 - 52,000	439	716	938	1,119	1,270	1,398
52,001 - 54,000	456	742	971	1,158	1,315	1,447
54,001 - 56,000	470	765	1,001	1,195	1,355	1,492
56,001 - 58,000	483	787	1,030	1,229	1,395	1,535
58,001 - 60,000	495	807	1,057	1,262	1,432	1,577
60,001 - 62,000	509	828	1,083	1,293	1,468	1,615
62,001 - 64,000	523	849	1,110	1,324	1,503	1,654
64,001 - 66,000	535	870	1,137	1,356	1,538	1,692
66,001 - 68,000	549	890	1,164	1,388	1,574	1,732
68,001 - 70,000	562	912	1,191	1,420	1,610	1,771
70,001 - 72,000	576	933	1,218	1,452	1,646	1,811
72,001 - 74,000	590	954	1,245	1,484	1,683	1,851
74,001 - 76,000	603	975	1,273	1,516	1,719	1,890
76,001 - 78,000	617	996	1,300	1,548	1,755	1,930
78,001 - 80,000	630	1,016	1,326	1,579	1,790	1,969
80,001 - 82,000	640	1,034	1,350	1,608	1,823	2,005
82,001 - 84,000	652	1,053	1,375	1,638	1,856	2,042

**British Columbia** *(Continued)*

1996 Annual gross income	Monthly amounts					
	Number of children					
	One	Two	Three	Four	Five	Six or more
(dollars)						
84,001 - 86,000	665	1,073	1,400	1,668	1,890	2,079
86,001 - 88,000	678	1,093	1,425	1,698	1,924	2,116
88,001 - 90,000	690	1,113	1,451	1,728	1,958	2,153
90,001 - 92,000	703	1,133	1,477	1,758	1,992	2,190
92,001 - 94,000	716	1,153	1,502	1,788	2,026	2,228
94,001 - 96,000	728	1,173	1,528	1,818	2,060	2,265
96,001 - 98,000	741	1,192	1,553	1,848	2,094	2,302
98,001 - 100,000	754	1,212	1,578	1,878	2,128	2,339
100,001 - 102,000	767	1,232	1,604	1,908	2,162	2,377
102,001 - 104,000	780	1,252	1,629	1,938	2,196	2,414
104,001 - 106,000	792	1,271	1,655	1,968	2,230	2,451
106,001 - 108,000	805	1,291	1,680	1,999	2,264	2,488
108,001 - 110,000	818	1,311	1,706	2,029	2,298	2,525
110,001 - 112,000	830	1,331	1,731	2,059	2,332	2,563
112,001 - 114,000	843	1,350	1,757	2,089	2,366	2,600
114,001 - 116,000	856	1,370	1,782	2,119	2,400	2,637
116,001 - 118,000	869	1,390	1,808	2,149	2,434	2,674
118,001 - 120,000	881	1,410	1,833	2,179	2,468	2,712
120,001 - 122,000	894	1,430	1,858	2,209	2,502	2,749
122,001 - 124,000	907	1,450	1,884	2,239	2,535	2,786
124,001 - 126,000	920	1,470	1,910	2,270	2,570	2,823
126,001 - 128,000	932	1,489	1,935	2,300	2,603	2,860
128,001 - 130,000	945	1,509	1,960	2,330	2,638	2,898
130,001 - 132,000	958	1,529	1,986	2,360	2,671	2,935
132,001 - 134,000	970	1,549	2,011	2,390	2,705	2,972
134,001 - 136,000	983	1,568	2,037	2,420	2,739	3,009
136,001 - 138,000	996	1,588	2,062	2,450	2,773	3,047
138,001 - 140,000	1,009	1,608	2,088	2,480	2,807	3,084
140,001 - 142,000	1,021	1,628	2,113	2,510	2,841	3,121
142,001 - 144,000	1,034	1,648	2,139	2,540	2,875	3,158
144,001 - 146,000	1,047	1,668	2,164	2,570	2,909	3,195
146,001 - 148,000	1,060	1,688	2,190	2,600	2,943	3,233
148,001 - 150,000	1,073	1,707	2,215	2,630	2,977	3,270
Incomes in excess of \$150,000	\$1,073 plus 0.72% of excess	\$1,707 plus 1.14% of excess	\$2,215 plus 1.48% of excess	\$2,630 plus 1.75% of excess	\$2,977 plus 1.98% of excess	\$3,270 plus 2.18% of excess

## Prince Edward Island

1996 Annual gross income	Monthly amounts					
	Number of children					
	One	Two	Three	Four	Five	Six or more
(dollars)						
0 - 6,754	0	0	0	0	0	0
6,755 - 7,000	6	7	8	9	9	9
7,001 - 8,000	31	36	42	47	47	47
8,001 - 9,000	56	66	75	85	85	85
9,001 - 10,000	82	95	109	122	122	122
10,001 - 12,000	107	153	175	197	197	197
12,001 - 14,000	122	209	239	269	269	269
14,001 - 16,000	140	246	302	341	341	341
16,001 - 18,000	159	275	366	413	413	413
18,001 - 20,000	178	305	406	485	485	485
20,001 - 22,000	197	334	444	533	557	557
22,001 - 24,000	216	364	482	578	629	629
24,001 - 26,000	235	393	519	623	700	700
26,001 - 28,000	249	417	552	662	753	764
28,001 - 30,000	262	440	582	699	795	823
30,001 - 32,000	272	458	607	728	829	862
32,001 - 34,000	287	481	636	763	869	910
34,001 - 36,000	302	505	666	799	909	958
36,001 - 38,000	318	528	697	835	950	1,009
38,001 - 40,000	333	553	728	872	991	1,060
40,001 - 42,000	348	577	759	908	1,033	1,111
42,001 - 44,000	364	600	790	945	1,074	1,162
44,001 - 46,000	380	625	822	983	1,116	1,230
46,001 - 48,000	396	650	854	1,020	1,159	1,277
48,001 - 50,000	412	675	886	1,058	1,202	1,323
50,001 - 52,000	428	700	918	1,096	1,245	1,370
52,001 - 54,000	444	725	950	1,134	1,288	1,417
54,001 - 56,000	460	750	982	1,172	1,330	1,464
56,001 - 58,000	476	775	1,014	1,210	1,373	1,511
58,001 - 60,000	492	799	1,045	1,247	1,414	1,556
60,001 - 62,000	506	822	1,075	1,281	1,453	1,599
62,001 - 64,000	521	845	1,103	1,315	1,492	1,642
64,001 - 66,000	534	866	1,131	1,348	1,530	1,683
66,001 - 68,000	548	888	1,160	1,382	1,568	1,724
68,001 - 70,000	562	910	1,188	1,416	1,605	1,766
70,001 - 72,000	576	932	1,217	1,450	1,644	1,808
72,001 - 74,000	591	955	1,245	1,483	1,682	1,850
74,001 - 76,000	605	977	1,274	1,517	1,720	1,891
76,001 - 78,000	619	999	1,303	1,551	1,758	1,933
78,001 - 80,000	634	1,021	1,331	1,585	1,796	1,975
80,001 - 82,000	648	1,043	1,360	1,618	1,834	2,017
82,001 - 84,000	662	1,065	1,388	1,652	1,872	2,058

**Prince Edward Island** *(Continued)*

1996 Annual gross income	Monthly amounts					
	Number of children					
	One	Two	Three	Four	Five	Six or more
(dollars)						
84,001 - 86,000	676	1,088	1,417	1,686	1,910	2,100
86,001 - 88,000	691	1,110	1,445	1,720	1,948	2,142
88,001 - 90,000	705	1,132	1,474	1,753	1,986	2,184
90,001 - 92,000	719	1,154	1,503	1,787	2,025	2,225
92,001 - 94,000	733	1,175	1,530	1,820	2,061	2,266
94,001 - 96,000	745	1,196	1,557	1,852	2,098	2,305
96,001 - 98,000	759	1,218	1,584	1,884	2,134	2,346
98,001 - 100,000	773	1,239	1,612	1,917	2,171	2,386
100,001 - 102,000	787	1,260	1,639	1,950	2,208	2,427
102,001 - 104,000	800	1,282	1,667	1,982	2,245	2,467
104,001 - 106,000	814	1,303	1,695	2,015	2,282	2,507
106,001 - 108,000	828	1,325	1,722	2,048	2,318	2,548
108,001 - 110,000	842	1,346	1,750	2,080	2,355	2,588
110,001 - 112,000	856	1,368	1,778	2,113	2,392	2,628
112,001 - 114,000	870	1,389	1,805	2,145	2,429	2,669
114,001 - 116,000	883	1,411	1,833	2,178	2,465	2,709
116,001 - 118,000	897	1,432	1,860	2,210	2,503	2,749
118,001 - 120,000	911	1,454	1,888	2,243	2,539	2,790
120,001 - 122,000	925	1,475	1,915	2,276	2,576	2,830
122,001 - 124,000	938	1,497	1,943	2,308	2,613	2,870
124,001 - 126,000	953	1,518	1,971	2,341	2,650	2,911
126,001 - 128,000	966	1,540	1,998	2,374	2,686	2,951
128,001 - 130,000	980	1,561	2,026	2,406	2,723	2,992
130,001 - 132,000	994	1,583	2,053	2,439	2,760	3,032
132,001 - 134,000	1,008	1,604	2,081	2,472	2,797	3,072
134,001 - 136,000	1,021	1,625	2,109	2,504	2,834	3,113
136,001 - 138,000	1,035	1,647	2,136	2,537	2,870	3,153
138,001 - 140,000	1,049	1,668	2,164	2,570	2,908	3,193
140,001 - 142,000	1,063	1,690	2,192	2,602	2,944	3,234
142,001 - 144,000	1,077	1,711	2,219	2,635	2,981	3,274
144,001 - 146,000	1,090	1,733	2,247	2,668	3,018	3,314
146,001 - 148,000	1,104	1,754	2,275	2,700	3,055	3,355
148,001 - 150,000	1,118	1,776	2,302	2,733	3,091	3,395
Incomes in excess of \$150,000	\$1,118 plus 0.75% of excess	\$1,776 plus 1.18% of excess	\$2,302 plus 1.53% of excess	\$2,733 plus 1.82% of excess	\$3,091 plus 2.06% of excess	\$3,395 plus 2.26% of excess

**Saskatchewan**

1996 Annual gross income	Monthly amounts					
	Number of children					
	One	Two	Three	Four	Five	Six or more
(dollars)						
0 - 6,754	0	0	0	0	0	0
6,755 - 7,000	8	9	10	11	11	11
7,001 - 8,000	34	39	44	50	50	50
8,001 - 9,000	58	67	77	86	86	86
9,001 - 10,000	82	95	109	122	122	122
10,001 - 12,000	103	143	165	186	186	186
12,001 - 14,000	104	187	217	248	248	248
14,001 - 16,000	122	220	279	317	317	317
16,001 - 18,000	144	251	337	387	387	387
18,001 - 20,000	166	283	377	453	456	456
20,001 - 22,000	188	315	416	500	526	526
22,001 - 24,000	210	347	456	546	595	595
24,001 - 26,000	230	379	496	592	664	664
26,001 - 28,000	244	405	530	633	723	725
28,001 - 30,000	257	431	563	671	767	782
30,001 - 32,000	267	448	589	702	802	819
32,001 - 34,000	281	471	621	739	843	865
34,001 - 36,000	296	494	652	777	885	912
36,001 - 38,000	311	518	683	815	928	961
38,001 - 40,000	326	541	713	853	970	1,010
40,001 - 42,000	340	563	741	887	1,008	1,056
42,001 - 44,000	353	584	769	920	1,047	1,102
44,001 - 46,000	368	608	799	956	1,087	1,197
46,001 - 48,000	383	631	830	992	1,127	1,241
48,001 - 50,000	398	655	860	1,028	1,167	1,285
50,001 - 52,000	413	678	890	1,063	1,208	1,330
52,001 - 54,000	429	702	920	1,099	1,248	1,374
54,001 - 56,000	444	725	950	1,135	1,288	1,418
56,001 - 58,000	459	749	981	1,170	1,329	1,463
58,001 - 60,000	473	771	1,010	1,205	1,368	1,505
60,001 - 62,000	487	793	1,038	1,238	1,404	1,545
62,001 - 64,000	500	814	1,065	1,270	1,440	1,585
64,001 - 66,000	513	834	1,090	1,300	1,475	1,623
66,001 - 68,000	526	854	1,117	1,332	1,511	1,662
68,001 - 70,000	539	875	1,143	1,363	1,546	1,701
70,001 - 72,000	553	896	1,170	1,395	1,582	1,740
72,001 - 74,000	566	916	1,197	1,426	1,618	1,779
74,001 - 76,000	579	937	1,224	1,458	1,653	1,818
76,001 - 78,000	593	958	1,250	1,490	1,689	1,857
78,001 - 80,000	606	979	1,277	1,521	1,724	1,896
80,001 - 82,000	619	1,000	1,304	1,553	1,760	1,935
82,001 - 84,000	633	1,020	1,330	1,584	1,795	1,974

**Saskatchewan** (Continued)

1996 Annual gross income	Monthly amounts					
	Number of children					
	One	Two	Three	Four	Five	Six or more
(dollars)						
84,001 - 86,000	646	1,041	1,357	1,615	1,831	2,013
86,001 - 88,000	660	1,062	1,384	1,647	1,867	2,053
88,001 - 90,000	673	1,083	1,410	1,679	1,902	2,091
90,001 - 92,000	686	1,103	1,437	1,710	1,938	2,130
92,001 - 94,000	700	1,124	1,464	1,742	1,973	2,170
94,001 - 96,000	713	1,145	1,490	1,773	2,009	2,208
96,001 - 98,000	726	1,166	1,517	1,805	2,045	2,248
98,001 - 100,000	740	1,186	1,544	1,836	2,080	2,287
100,001 - 102,000	753	1,207	1,570	1,868	2,116	2,325
102,001 - 104,000	766	1,228	1,598	1,900	2,151	2,365
104,001 - 106,000	780	1,249	1,624	1,931	2,187	2,404
106,001 - 108,000	793	1,270	1,651	1,963	2,223	2,443
108,001 - 110,000	806	1,290	1,678	1,994	2,258	2,482
110,001 - 112,000	820	1,311	1,704	2,026	2,294	2,520
112,001 - 114,000	833	1,332	1,731	2,058	2,330	2,560
114,001 - 116,000	846	1,353	1,758	2,089	2,365	2,599
116,001 - 118,000	860	1,373	1,784	2,120	2,400	2,638
118,001 - 120,000	873	1,394	1,811	2,152	2,436	2,677
120,001 - 122,000	886	1,415	1,838	2,183	2,472	2,716
122,001 - 124,000	900	1,435	1,864	2,215	2,508	2,755
124,001 - 126,000	913	1,456	1,891	2,247	2,543	2,794
126,001 - 128,000	926	1,477	1,918	2,278	2,579	2,833
128,001 - 130,000	940	1,498	1,945	2,310	2,614	2,872
130,001 - 132,000	953	1,519	1,971	2,341	2,650	2,911
132,001 - 134,000	966	1,540	1,998	2,373	2,685	2,950
134,001 - 136,000	980	1,560	2,025	2,405	2,721	2,989
136,001 - 138,000	993	1,581	2,051	2,436	2,757	3,028
138,001 - 140,000	1,006	1,602	2,078	2,468	2,792	3,067
140,001 - 142,000	1,020	1,623	2,105	2,499	2,828	3,106
142,001 - 144,000	1,033	1,643	2,131	2,530	2,863	3,145
144,001 - 146,000	1,047	1,664	2,158	2,562	2,899	3,184
146,001 - 148,000	1,060	1,685	2,185	2,594	2,935	3,223
148,001 - 150,000	1,073	1,705	2,211	2,625	2,970	3,262
Incomes in excess of \$150,000	\$1,073 plus 0.72% of excess	\$1,705 plus 1.14% of excess	\$2,211 plus 1.47% of excess	\$2,625 plus 1.75% of excess	\$2,970 plus 1.98% of excess	\$3,262 plus 2.17% of excess

**Alberta**

1996 Annual gross income	Monthly amounts					
	Number of children					
	One	Two	Three	Four	Five	Six or more
(dollars)						
0 - 6,754	0	0	0	0	0	0
6,755 - 7,000	8	9	10	11	11	11
7,001 - 8,000	41	46	52	57	57	57
8,001 - 9,000	74	84	93	102	102	102
9,001 - 10,000	107	121	134	148	148	148
10,001 - 12,000	120	175	197	219	219	219
12,001 - 14,000	127	224	257	288	288	288
14,001 - 16,000	140	247	317	356	356	356
16,001 - 18,000	160	277	371	426	426	426
18,001 - 20,000	182	310	412	496	501	501
20,001 - 22,000	204	343	453	544	576	576
22,001 - 24,000	224	373	493	590	651	651
24,001 - 26,000	244	403	531	636	723	725
26,001 - 28,000	258	428	565	676	769	792
28,001 - 30,000	272	452	596	714	813	854
30,001 - 32,000	283	471	622	745	848	898
32,001 - 34,000	298	496	654	783	890	951
34,001 - 36,000	314	520	685	820	933	1,004
36,001 - 38,000	331	546	718	859	976	1,061
38,001 - 40,000	347	571	750	897	1,020	1,117
40,001 - 42,000	363	597	783	936	1,063	1,170
42,001 - 44,000	380	622	816	974	1,106	1,218
44,001 - 46,000	396	648	849	1,014	1,151	1,267
46,001 - 48,000	412	673	882	1,053	1,195	1,315
48,001 - 50,000	428	699	915	1,092	1,239	1,364
50,001 - 52,000	445	725	948	1,131	1,284	1,413
52,001 - 54,000	462	750	982	1,170	1,328	1,461
54,001 - 56,000	478	776	1,015	1,210	1,373	1,510
56,001 - 58,000	495	802	1,048	1,249	1,417	1,559
58,001 - 60,000	511	828	1,080	1,287	1,460	1,606
60,001 - 62,000	527	851	1,111	1,324	1,501	1,651
62,001 - 64,000	542	875	1,141	1,360	1,541	1,695
64,001 - 66,000	555	897	1,170	1,394	1,580	1,738
66,001 - 68,000	570	920	1,200	1,430	1,620	1,782
68,001 - 70,000	585	944	1,230	1,465	1,660	1,826
70,001 - 72,000	600	967	1,260	1,500	1,700	1,870
72,001 - 74,000	615	990	1,290	1,536	1,740	1,913
74,001 - 76,000	630	1,013	1,320	1,571	1,780	1,957
76,001 - 78,000	645	1,037	1,350	1,606	1,820	2,001
78,001 - 80,000	660	1,060	1,380	1,642	1,860	2,045
80,001 - 82,000	675	1,083	1,410	1,677	1,900	2,088
82,001 - 84,000	690	1,107	1,440	1,713	1,940	2,132

**Alberta** (Continued)

1996 Annual gross income	Monthly amounts					
	Number of children					
	One	Two	Three	Four	Five	Six or more
(dollars)						
84,001 - 86,000	705	1,130	1,470	1,748	1,980	2,176
86,001 - 88,000	720	1,153	1,500	1,783	2,020	2,220
88,001 - 90,000	735	1,177	1,530	1,819	2,060	2,264
90,001 - 92,000	750	1,200	1,560	1,854	2,100	2,308
92,001 - 94,000	765	1,223	1,590	1,890	2,140	2,351
94,001 - 96,000	780	1,247	1,620	1,925	2,180	2,395
96,001 - 98,000	795	1,270	1,650	1,960	2,220	2,439
98,001 - 100,000	810	1,293	1,680	1,996	2,260	2,483
100,001 - 102,000	825	1,316	1,710	2,031	2,300	2,526
102,001 - 104,000	840	1,340	1,740	2,067	2,340	2,570
104,001 - 106,000	855	1,363	1,770	2,102	2,379	2,614
106,001 - 108,000	870	1,386	1,800	2,138	2,419	2,658
108,001 - 110,000	885	1,410	1,830	2,173	2,459	2,702
110,001 - 112,000	900	1,433	1,860	2,208	2,499	2,745
112,001 - 114,000	915	1,456	1,890	2,244	2,539	2,789
114,001 - 116,000	930	1,480	1,919	2,279	2,579	2,833
116,001 - 118,000	945	1,503	1,949	2,315	2,619	2,877
118,001 - 120,000	960	1,526	1,979	2,350	2,659	2,920
120,001 - 122,000	975	1,550	2,009	2,385	2,699	2,964
122,001 - 124,000	990	1,573	2,039	2,421	2,739	3,008
124,001 - 126,000	1,005	1,596	2,069	2,456	2,779	3,052
126,001 - 128,000	1,020	1,619	2,099	2,492	2,819	3,095
128,001 - 130,000	1,035	1,643	2,129	2,527	2,859	3,139
130,001 - 132,000	1,050	1,666	2,159	2,563	2,899	3,183
132,001 - 134,000	1,065	1,689	2,189	2,598	2,939	3,227
134,001 - 136,000	1,080	1,713	2,219	2,633	2,979	3,271
136,001 - 138,000	1,095	1,736	2,249	2,669	3,018	3,315
138,001 - 140,000	1,110	1,759	2,279	2,704	3,058	3,358
140,001 - 142,000	1,125	1,783	2,309	2,740	3,098	3,402
142,001 - 144,000	1,140	1,806	2,339	2,775	3,138	3,446
144,001 - 146,000	1,155	1,829	2,369	2,810	3,178	3,490
146,001 - 148,000	1,170	1,853	2,399	2,846	3,218	3,533
148,001 - 150,000	1,185	1,876	2,429	2,881	3,258	3,577
Incomes in excess of \$150,000	\$1,185 plus 0.79% of excess	\$1,876 plus 1.25% of excess	\$2,429 plus 1.62% of excess	\$2,881 plus 1.92% of excess	\$3,258 plus 2.17% of excess	\$3,577 plus 2.38% of excess

**Newfoundland**

1996 Annual gross income	Monthly amounts					
	Number of children					
	One	Two	Three	Four	Five	Six or more
(dollars)						
0 - 6,754	0	0	0	0	0	0
6,755 - 7,000	6	7	8	9	9	9
7,001 - 8,000	30	35	40	45	45	45
8,001 - 9,000	54	63	72	82	82	82
9,001 - 10,000	77	91	105	118	118	118
10,001 - 12,000	103	147	168	190	190	190
12,001 - 14,000	117	199	230	260	260	260
14,001 - 16,000	135	240	291	329	329	329
16,001 - 18,000	154	269	352	399	399	399
18,001 - 20,000	173	298	398	468	468	468
20,001 - 22,000	191	327	435	524	537	537
22,001 - 24,000	210	355	472	568	607	607
24,001 - 26,000	228	384	509	611	676	676
26,001 - 28,000	242	408	540	649	737	737
28,001 - 30,000	254	430	570	685	780	793
30,001 - 32,000	264	447	593	713	812	828
32,001 - 34,000	278	469	621	746	850	872
34,001 - 36,000	292	491	650	780	888	916
36,001 - 38,000	307	514	680	815	928	963
38,001 - 40,000	322	537	709	850	967	1,010
40,001 - 42,000	337	560	739	885	1,007	1,057
42,001 - 44,000	351	583	768	920	1,046	1,104
44,001 - 46,000	367	607	799	956	1,087	1,198
46,001 - 48,000	382	630	830	992	1,128	1,243
48,001 - 50,000	397	655	860	1,028	1,169	1,288
50,001 - 52,000	413	678	891	1,065	1,210	1,332
52,001 - 54,000	428	702	922	1,101	1,250	1,377
54,001 - 56,000	443	726	952	1,137	1,292	1,422
56,001 - 58,000	459	750	983	1,174	1,333	1,467
58,001 - 60,000	473	773	1,013	1,208	1,372	1,510
60,001 - 62,000	488	795	1,040	1,241	1,409	1,551
62,001 - 64,000	501	816	1,068	1,274	1,445	1,591
64,001 - 66,000	513	836	1,094	1,305	1,481	1,630
66,001 - 68,000	527	857	1,121	1,337	1,517	1,669
68,001 - 70,000	540	878	1,148	1,369	1,553	1,709
70,001 - 72,000	554	899	1,175	1,401	1,589	1,748
72,001 - 74,000	567	920	1,202	1,433	1,625	1,788
74,001 - 76,000	581	941	1,229	1,465	1,661	1,827
76,001 - 78,000	594	962	1,256	1,497	1,697	1,867
78,001 - 80,000	608	983	1,283	1,528	1,733	1,906
80,001 - 82,000	621	1,004	1,310	1,560	1,769	1,946
82,001 - 84,000	635	1,025	1,337	1,593	1,805	1,985

**Newfoundland** (Continued)

1996 Annual gross income	Monthly amounts					
	Number of children					
	One	Two	Three	Four	Five	Six or more
(dollars)						
84,001 - 86,000	648	1,046	1,364	1,625	1,841	2,025
86,001 - 88,000	662	1,067	1,391	1,656	1,878	2,064
88,001 - 90,000	675	1,088	1,418	1,688	1,913	2,104
90,001 - 92,000	689	1,109	1,445	1,720	1,950	2,143
92,001 - 94,000	703	1,130	1,472	1,752	1,985	2,183
94,001 - 96,000	716	1,151	1,499	1,784	2,022	2,223
96,001 - 98,000	730	1,172	1,526	1,816	2,058	2,262
98,001 - 100,000	743	1,193	1,553	1,848	2,094	2,301
100,001 - 102,000	757	1,214	1,580	1,880	2,130	2,341
102,001 - 104,000	770	1,235	1,608	1,912	2,166	2,380
104,001 - 106,000	783	1,256	1,635	1,944	2,202	2,420
106,001 - 108,000	797	1,278	1,662	1,976	2,238	2,460
108,001 - 110,000	810	1,298	1,689	2,008	2,274	2,499
110,001 - 112,000	824	1,319	1,715	2,040	2,310	2,539
112,001 - 114,000	838	1,340	1,743	2,072	2,346	2,578
114,001 - 116,000	851	1,361	1,770	2,104	2,382	2,618
116,001 - 118,000	865	1,383	1,797	2,136	2,418	2,657
118,001 - 120,000	878	1,403	1,824	2,168	2,454	2,697
120,001 - 122,000	892	1,425	1,851	2,200	2,490	2,736
122,001 - 124,000	905	1,445	1,878	2,232	2,526	2,776
124,001 - 126,000	919	1,467	1,905	2,263	2,563	2,815
126,001 - 128,000	932	1,488	1,932	2,295	2,598	2,855
128,001 - 130,000	946	1,509	1,959	2,328	2,635	2,894
130,001 - 132,000	959	1,530	1,986	2,359	2,670	2,934
132,001 - 134,000	973	1,551	2,013	2,391	2,707	2,973
134,001 - 136,000	986	1,572	2,040	2,423	2,743	3,013
136,001 - 138,000	1,000	1,593	2,067	2,455	2,779	3,052
138,001 - 140,000	1,013	1,614	2,094	2,487	2,815	3,092
140,001 - 142,000	1,027	1,635	2,121	2,519	2,851	3,131
142,001 - 144,000	1,040	1,656	2,148	2,551	2,887	3,171
144,001 - 146,000	1,054	1,677	2,175	2,583	2,923	3,210
146,001 - 148,000	1,068	1,698	2,203	2,615	2,959	3,250
148,001 - 150,000	1,081	1,719	2,229	2,647	2,995	3,290
Incomes in excess of \$150,000	\$1,081 plus 0.72% of excess	\$1,719 plus 1.15% of excess	\$2,229 plus 1.49% of excess	\$2,647 plus 1.76% of excess	\$2,995 plus 2.00% of excess	\$3,290 plus 2.19% of excess

**Yukon**

1996 Annual gross income	Monthly amounts					
	Number of children					
	One	Two	Three	Four	Five	Six or more
(dollars)						
0 - 6,754	0	0	0	0	0	0
6,755 - 7,000	6	7	9	10	10	10
7,001 - 8,000	33	38	43	48	48	48
8,001 - 9,000	59	69	78	87	87	87
9,001 - 10,000	86	99	113	126	126	126
10,001 - 12,000	110	160	182	204	204	204
12,001 - 14,000	126	218	248	278	278	278
14,001 - 16,000	145	252	314	353	353	353
16,001 - 18,000	165	282	375	427	427	427
18,001 - 20,000	184	312	414	498	502	502
20,001 - 22,000	203	342	453	543	576	576
22,001 - 24,000	223	372	491	589	651	651
24,001 - 26,000	242	402	530	635	722	725
26,001 - 28,000	257	427	563	675	768	791
28,001 - 30,000	270	450	595	713	811	852
30,001 - 32,000	281	469	620	743	846	896
32,001 - 34,000	296	493	651	780	888	947
34,001 - 36,000	312	518	683	818	930	1,000
36,001 - 38,000	328	543	715	855	973	1,055
38,001 - 40,000	345	568	747	893	1,015	1,110
40,001 - 42,000	360	593	779	932	1,058	1,165
42,001 - 44,000	377	618	812	970	1,101	1,213
44,001 - 46,000	393	644	845	1,009	1,146	1,262
46,001 - 48,000	410	670	878	1,048	1,190	1,310
48,001 - 50,000	427	696	912	1,088	1,235	1,360
50,001 - 52,000	443	722	945	1,128	1,280	1,408
52,001 - 54,000	460	748	979	1,167	1,324	1,457
54,001 - 56,000	477	774	1,012	1,207	1,369	1,506
56,001 - 58,000	494	800	1,045	1,246	1,413	1,555
58,001 - 60,000	510	825	1,078	1,285	1,457	1,603
60,001 - 62,000	525	849	1,109	1,321	1,498	1,648
62,001 - 64,000	540	872	1,138	1,356	1,538	1,691
64,001 - 66,000	553	894	1,167	1,390	1,576	1,734
66,001 - 68,000	568	917	1,197	1,425	1,616	1,777
68,001 - 70,000	583	940	1,226	1,460	1,655	1,820
70,001 - 72,000	598	963	1,256	1,495	1,695	1,864
72,001 - 74,000	612	986	1,286	1,530	1,735	1,907
74,001 - 76,000	627	1,010	1,315	1,565	1,774	1,951
76,001 - 78,000	642	1,033	1,345	1,601	1,814	1,994
78,001 - 80,000	657	1,056	1,375	1,636	1,853	2,038
80,001 - 82,000	672	1,079	1,405	1,671	1,893	2,081
82,001 - 84,000	687	1,102	1,434	1,706	1,933	2,124

**Yukon** (Continued)

1996 Annual gross income	Monthly amounts					
	Number of children					
	One	Two	Three	Four	Five	Six or more
(dollars)						
84,001 - 86,000	701	1,125	1,464	1,741	1,972	2,168
86,001 - 88,000	716	1,148	1,493	1,776	2,012	2,211
88,001 - 90,000	731	1,171	1,523	1,811	2,051	2,255
90,001 - 92,000	746	1,194	1,553	1,846	2,091	2,298
92,001 - 94,000	761	1,218	1,583	1,882	2,130	2,341
94,001 - 96,000	775	1,240	1,613	1,917	2,170	2,385
96,001 - 98,000	790	1,263	1,642	1,952	2,210	2,428
98,001 - 100,000	805	1,287	1,672	1,987	2,249	2,472
100,001 - 102,000	820	1,310	1,701	2,022	2,289	2,515
102,001 - 104,000	835	1,333	1,731	2,057	2,328	2,558
104,001 - 106,000	850	1,356	1,761	2,092	2,368	2,602
106,001 - 108,000	865	1,379	1,790	2,127	2,408	2,645
108,001 - 110,000	880	1,402	1,820	2,162	2,448	2,688
110,001 - 112,000	894	1,425	1,850	2,198	2,487	2,732
112,001 - 114,000	909	1,448	1,880	2,233	2,527	2,775
114,001 - 116,000	924	1,471	1,909	2,268	2,566	2,819
116,001 - 118,000	939	1,495	1,939	2,303	2,606	2,862
118,001 - 120,000	954	1,518	1,969	2,338	2,645	2,905
120,001 - 122,000	969	1,541	1,998	2,373	2,685	2,949
122,001 - 124,000	983	1,564	2,028	2,408	2,725	2,993
124,001 - 126,000	998	1,587	2,058	2,443	2,764	3,036
126,001 - 128,000	1,013	1,610	2,088	2,478	2,804	3,079
128,001 - 130,000	1,028	1,633	2,117	2,513	2,843	3,123
130,001 - 132,000	1,043	1,656	2,147	2,548	2,883	3,166
132,001 - 134,000	1,058	1,679	2,177	2,583	2,923	3,209
134,001 - 136,000	1,073	1,703	2,206	2,618	2,962	3,253
136,001 - 138,000	1,088	1,725	2,236	2,654	3,002	3,296
138,001 - 140,000	1,102	1,749	2,266	2,689	3,041	3,340
140,001 - 142,000	1,117	1,772	2,295	2,724	3,081	3,383
142,001 - 144,000	1,132	1,795	2,325	2,759	3,120	3,426
144,001 - 146,000	1,147	1,818	2,355	2,794	3,160	3,470
146,001 - 148,000	1,162	1,841	2,385	2,829	3,200	3,513
148,001 - 150,000	1,177	1,864	2,414	2,864	3,239	3,557
Incomes in excess of \$150,000	\$1,177 plus 0.78% of excess	\$1,864 plus 1.24% of excess	\$2,414 plus 1.61% of excess	\$2,864 plus 1.91% of excess	\$3,239 plus 2.16% of excess	\$3,557 plus 2.37% of excess

**Northwest Territories**

1996 Annual gross income	Monthly amounts					
	Number of children					Six or more
	One	Two	Three	Four	Five	
	(dollars)					
0 - 6,754	0	0	0	0	0	0
6,755 - 7,000	7	8	9	10	10	10
7,001 - 8,000	35	40	45	51	51	51
8,001 - 9,000	63	72	82	91	91	91
9,001 - 10,000	91	105	118	132	132	132
10,001 - 12,000	115	169	191	213	213	213
12,001 - 14,000	131	228	260	290	290	290
14,001 - 16,000	151	259	329	368	368	368
16,001 - 18,000	170	290	385	445	445	445
18,001 - 20,000	190	320	425	510	523	523
20,001 - 22,000	210	351	464	557	600	600
22,001 - 24,000	230	382	504	603	678	678
24,001 - 26,000	250	413	543	650	739	755
26,001 - 28,000	265	439	578	691	786	824
28,001 - 30,000	279	463	610	731	831	889
30,001 - 32,000	290	483	637	763	868	936
32,001 - 34,000	307	508	669	801	911	991
34,001 - 36,000	323	533	702	840	955	1,047
36,001 - 38,000	340	560	735	880	1,000	1,101
38,001 - 40,000	356	585	769	919	1,044	1,150
40,001 - 42,000	373	612	803	959	1,089	1,199
42,001 - 44,000	390	638	836	998	1,133	1,248
44,001 - 46,000	407	665	870	1,039	1,180	1,298
46,001 - 48,000	425	692	905	1,080	1,226	1,349
48,001 - 50,000	442	718	940	1,121	1,272	1,400
50,001 - 52,000	459	745	975	1,162	1,318	1,450
52,001 - 54,000	476	772	1,009	1,203	1,364	1,501
54,001 - 56,000	494	799	1,044	1,244	1,410	1,551
56,001 - 58,000	511	826	1,078	1,285	1,456	1,602
58,001 - 60,000	528	852	1,112	1,324	1,501	1,651
60,001 - 62,000	544	877	1,144	1,362	1,544	1,698
62,001 - 64,000	560	902	1,176	1,400	1,586	1,745
64,001 - 66,000	574	925	1,206	1,436	1,628	1,790
66,001 - 68,000	589	949	1,237	1,472	1,668	1,835
68,001 - 70,000	605	973	1,268	1,509	1,710	1,880
70,001 - 72,000	620	997	1,299	1,545	1,751	1,925
72,001 - 74,000	635	1,021	1,330	1,582	1,792	1,970
74,001 - 76,000	651	1,045	1,360	1,618	1,833	2,015
76,001 - 78,000	667	1,069	1,391	1,655	1,875	2,060
78,001 - 80,000	682	1,093	1,422	1,691	1,916	2,105
80,001 - 82,000	698	1,117	1,453	1,728	1,957	2,151
82,001 - 84,000	713	1,141	1,484	1,765	1,998	2,196

**Northwest Territories** *(Continued)*

1996 Annual gross income	Monthly amounts					
	Number of children					
	One	Two	Three	Four	Five	Six or more
(dollars)						
84,001 - 86,000	728	1,165	1,515	1,801	2,039	2,241
86,001 - 88,000	744	1,190	1,546	1,838	2,080	2,286
88,001 - 90,000	759	1,213	1,577	1,874	2,122	2,331
90,001 - 92,000	775	1,238	1,608	1,910	2,163	2,377
92,001 - 94,000	790	1,262	1,639	1,947	2,204	2,422
94,001 - 96,000	805	1,285	1,670	1,984	2,245	2,467
96,001 - 98,000	821	1,310	1,700	2,020	2,287	2,512
98,001 - 100,000	837	1,334	1,731	2,057	2,328	2,557
100,001 - 102,000	852	1,358	1,762	2,093	2,369	2,603
102,001 - 104,000	868	1,382	1,793	2,130	2,410	2,648
104,001 - 106,000	883	1,406	1,824	2,166	2,451	2,693
106,001 - 108,000	898	1,430	1,855	2,203	2,493	2,738
108,001 - 110,000	914	1,454	1,886	2,239	2,534	2,783
110,001 - 112,000	929	1,478	1,917	2,276	2,575	2,828
112,001 - 114,000	945	1,502	1,948	2,313	2,616	2,873
114,001 - 116,000	960	1,526	1,978	2,349	2,658	2,919
116,001 - 118,000	975	1,550	2,010	2,385	2,699	2,964
118,001 - 120,000	991	1,574	2,040	2,422	2,740	3,009
120,001 - 122,000	1,007	1,598	2,071	2,458	2,781	3,054
122,001 - 124,000	1,022	1,622	2,102	2,495	2,823	3,099
124,001 - 126,000	1,038	1,646	2,133	2,532	2,863	3,145
126,001 - 128,000	1,053	1,670	2,164	2,568	2,905	3,190
128,001 - 130,000	1,068	1,694	2,195	2,605	2,946	3,235
130,001 - 132,000	1,084	1,718	2,226	2,641	2,987	3,280
132,001 - 134,000	1,099	1,742	2,257	2,678	3,028	3,325
134,001 - 136,000	1,115	1,766	2,288	2,714	3,070	3,370
136,001 - 138,000	1,130	1,790	2,318	2,751	3,111	3,415
138,001 - 140,000	1,145	1,814	2,350	2,787	3,152	3,461
140,001 - 142,000	1,161	1,838	2,380	2,824	3,193	3,506
142,001 - 144,000	1,176	1,863	2,411	2,860	3,235	3,551
144,001 - 146,000	1,192	1,887	2,442	2,897	3,275	3,596
146,001 - 148,000	1,208	1,910	2,473	2,933	3,317	3,641
148,001 - 150,000	1,223	1,935	2,504	2,970	3,358	3,687
Incomes in excess of \$150,000	\$1,223 plus 0.82% of excess	\$1,935 plus 1.29% of excess	\$2,504 plus 1.67% of excess	\$2,970 plus 1.98% of excess	\$3,358 plus 2.24% of excess	\$3,687 plus 2.46% of excess









